

## SUPPLEMENTARY INSTRUCTIONS FOR SOUTH DAKOTA CITIES AND TOWNS 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In addition to your general government, please include the following fiscal activities:

Business improvement districts  
City toll bridge commissions  
Convention hall benefit districts  
Municipal urban renewal agencies  
Park districts  
Parking districts  
Sewer districts  
Zoning districts

### PART 2 - REVENUES

#### 3. A. Property taxes (code T01)

Include municipal revenues from tax on monies and credits and airline flight property tax.

Report special assessments at PART 2, question 5, item C.

#### 3. B. Local sales taxes

1. General sales tax (code T09) - Revenue from the municipal sales tax
3. Amusements sales tax (code T11) – Revenue from taxes on ticket sales, admissions to places of amusement, athletic events, and cultural events
6. Public utilities tax (code T15) - Revenue from the municipal gross receipts tax

#### 3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (code T20)

Include proceeds from special malt beverage retailers' licenses and retain on-sale wine dealers' licenses in conjunction with special events.

2. Amusements licensing and permit taxes (code T21)

Include proceeds from registration of coin-operated amusements.

5. Occupation and business licensing and permit taxes (code T28)

Include proceeds from inspections of articles of merchandise and fuel in addition to proceeds from occupation and business licenses.

6. Other licenses, and permits taxes (code T29)

Include the dog tax paid to your municipality.

### 4. Intergovernmental revenues

Report the city's share of the county road tax at Code D46, item A.

Report the municipal share of the motor vehicle license tax collected by the county at code C46, item A.

Report the city's share of the alcoholic beverage sales tax and the bank income tax at code C30, item M.

Report airport construction grants at item K; law enforcement assistance grants, outdoor recreation contributions, and insurance premiums tax distributions at Code C89, item N.

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### SPECIAL NOTES

#### Municipal Liquor Stores

If your municipality operates a liquor store system, report the gross receipts from liquor sales at PART 2, question 5, item B.13. List separately, at PART 3, question 9, item EE, expenditures for purchase of merchandise, salaries paid, and other operating expenses for the liquor store.

#### Municipal Telephone System

Report the gross receipts from the sale of telephone services at PART 2, question 5, item B.11 (Code A03). List separately, at PART 3, question 9, item BB, telephone system salaries paid, other operating expenditures, purchase of equipment, and capital outlay for extension of telephone lines.

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### PART 3 – EXPENDITURES

#### 11. Personnel expenditures – (code Z00)

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government, including municipal liquor stores and telephone systems. Report salaries in gross amount before deductions for income taxes, social security and retirement coverage. Exclude employer-paid fringe benefits and payroll taxes.